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**Departmental Examination of Engineering Officers
June – 2018**

ACCOUNTS

(Without Books)

Full Marks – 100

Time – Three hours

**The figures in the margin indicate full marks
for the questions.**

GROUP-A

Answer *all* questions.

Each question carries 2 marks each.

**Choose the correct answer and write in the answer
sheet :**

2×25=50

**1. There are four main stages of execution of a
work. Find the odd one out :**

(a) Administrative Approval

(b) Expenditure Sanction



(c) Availability of funds

(d) Technical Sanction

(e) Preliminary estimate

2. A tender is in the nature of :

(a) a contract

(b) an offer

(c) an invitation to offer

(d) a proposal

3. Indicate in which cases (out of those mentioned below) are moneys NOT permitted to utilise to meet departmental expenditure :

(a) Utilising receipts of Civil Court Deposits for meeting claims for refund of deposits ;

(b) Utilising Forest Department receipts for meeting immediate local expenditure ;

(c) Utilising cash receipts by Post Masters for departmental purposes ; and

(d) Utilising CPWD cash receipts temporarily for meeting dues to contractors on completed works.



4. A receipt of Rs. 750 received from Tube Well division for water supply is creditable to major head :

(a) 0059

(b) 0702

(c) 2701

(d) 2059

5. In which of the following cases secured advance can be paid to a contractor ?

(a) He has brought glass frames at site for fixing on windows.

(b) He has brought 50 tonnes of Steel.

(c) He has brought 1000 bricks issued to him by the Government.

(d) He has brought cement to be issued at some other site.

6. Muster Roll should be prepared in

(a) Form-12

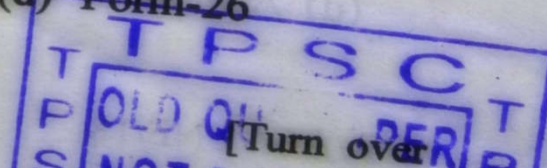
(b) Form-21

(c) Form-28

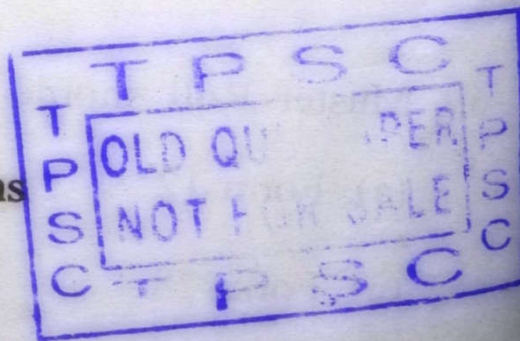
(d) Form-26

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(3)



7. The cash and stock accounts of the divisional office for a month are closed on
- (a) last day of the month
 - (b) last working day of the month
 - (c) last day of the year
 - (d) last working day of the year.
8. The transfer entry relating to the levy of percentages for establishment, tools and plant accounts, audit charges and pensionary charges is effected on a single order of the Divisional Officer embracing all Govt. and Non-Govt. works where these charges are applicable in Form
- (a) CAM 34
 - (b) CPWA 51
 - (c) CPWA 53
 - (d) CPWA 62
9. General sanctions to estimates and appropriations for works should be noted in the
- (a) Work Abstracts
 - (b) Register of Works
 - (c) Register of Sanctions
 - (d) Allotment Register



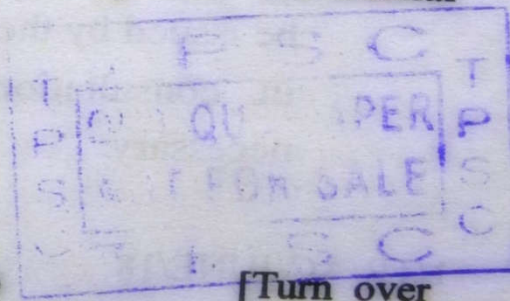
10. The works expenditure should be checked with the estimates to ensure that the
- (a) expenditure does not exceed allotment
 - (b) charges incurred are in pursuance of the objects for which the estimate was intended.
 - (c) orders of the competent authority has been obtained for the expenditure
 - (d) All of the above.
11. The figures relating to the several major and sub-major heads in classified Abstract of Expenditure should be entered in separate sections, arranged in the order indicated in the
- (a) Work Estimate
 - (b) Register of Works
 - (c) Works Abstract
 - (d) List of Major and Minor Heads of Accounts.
12. State whether true or false. The Contingent Bill must invariably be signed by the Divisional Accountant.

(a) True

(b) False

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(5)



13. Pick the correct ones :

(i) A pro-forma account relating to a single division will be prepared by the Divisional Officer and if it is an account prescribed by an administrative authority, the Pay and Accounts Officer may not be required to check it except in pursuance of an arrangement agreed upon between him and Government.

(ii) If for the purposes of any pro-forma account which the Pay and Accounts Officer is required to prepare or check, it is necessary to determine the charges incurred on a particular work or service, or a group of works or services, the expenditure thereon should be booked separately in the general accounts, even though, under rule, it may not be customary to estimate or account for such expenditure separately.

(iii) Detailed instructions in this connection will be issued by the Chief Controller of Accounts in consultation with Government, where necessary.

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(6)



(iv) The proforma accounts showing the results of the working of irrigation, etc. projects, productive as well as unproductive for which capital accounts are kept, are prepared annually by the Pay and Accounts Officer.

(a) (i), (ii) and (iii)

(b) (i), (iii) and (iv)

(c) (ii), (iii) and (iv)

(d) All of the above

14. If amount in excess of sanctioned estimate is not within the Divisional Officer's powers to deal, a report should be prepared in

(a) CPWA 44

(b) CPWA 45

(c) Either a or b as the case may be

(d) A simple statement

15. The cost of special establishment employed in the acquisition of land when chargeable to the accounts of the works concerned should be treated as a part of the

(a) Revenue Expenditure

(b) Works Expenditure

(c) Office Contingency

(d) Special Contingency

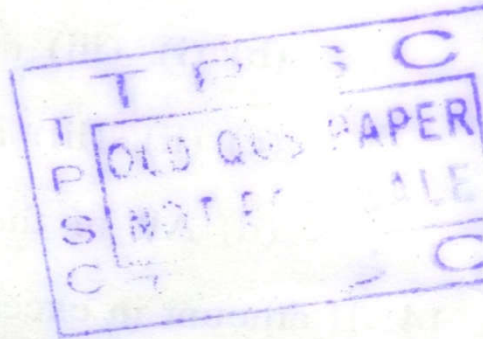
16. As per the fundamental principle of store cost of acquisition of store shall be debited to

(a) Suspense Account

(b) Particular Work

(c) Contractor Ledger

(d) Measurement Book



17. Pick the correct one :

(a) Stock accounts may be maintained in a Sub-divisional Office, even though the officer-in-charge is not authorized to keep cash account in Form I.

(b) A separate account should be kept in the Divisional Office of any stock which is directly under the charge of the Divisional Officer or of an officer under his orders and not under the orders of a Sub-divisional Officer.

(c) Both

(d) Neither

18. The total of number or quantity received should be entered in the

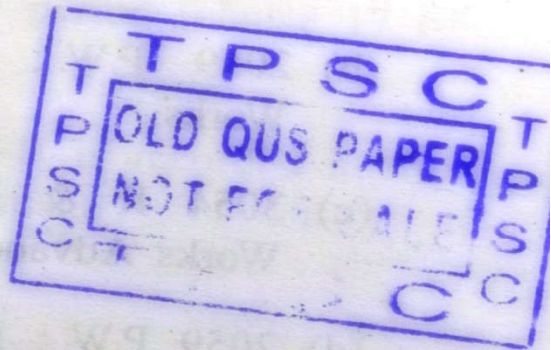
- (a) Bin Card, Form 8
- (b) Good Received Sheet 8A
- (c) Priced Stores Ledger 12
- (d) Works Abstract

19. All the booklets containing the Goods Received Sheets should be numbered serially and a register of them should be maintained in

- (a) Sub-Division Office
- (b) Superintendent of Store
- (c) Accounts Branch
- (d) Divisional Office

20. Part of cash includes

- (i) Legal tender coin
- (ii) Legal tender notes
- (iii) Cheque/draft towards departmental dues
- (iv) Deposit at call receipt of Sch. Bank



(v) Re. 1 Revenue Stamp

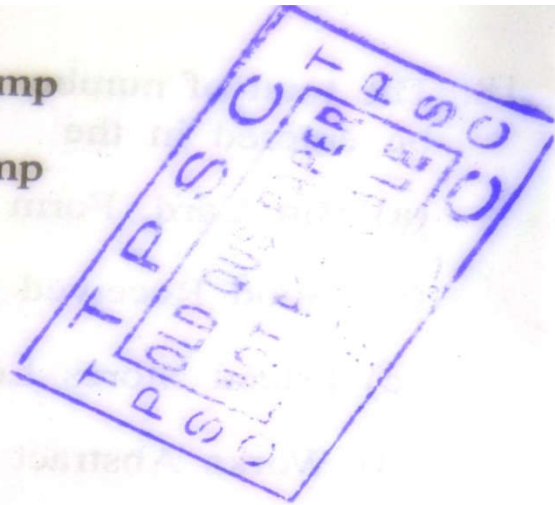
(vi) Rs. 5 Revenue stamp

(a) (i), (ii), iii

(b) (i), (ii), (iii), (iv)

(c) All except (vi)

(d) All of the above



21. Payment in a Buildings Division, the classification of which is not known immediately is accounted for under the head :

(a) 2059 P.W. ; Suspense ; Miscellaneous Works Advances.

(b) 2059 P.W. ; Construction, Miscellaneous Works.

(c) 3054 R & B ; Suspense ; Miscellaneous Works Advances.

(d) 2059 P.W. ; Payments awaiting transfer to other Minor Heads.

22. Acceptable combination to submit earnest money of Rs. 6 lakh is :

(a) Cash Rs. 10,000, Bank draft Rs. 90,000 and Bank Guarantee Rs. 5 lakh

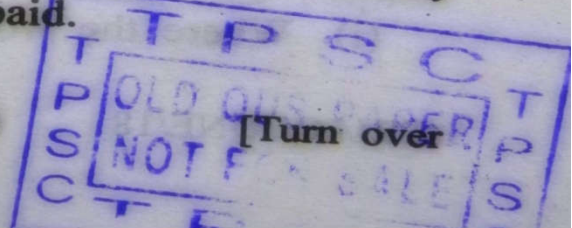
- (b) Cash Rs. 10,000, Bank draft Rs. 2,90,000 and Bank Guarantee Rs. 3 lakh
- (c) Cash Rs. 1,00,000, Bank draft Rs. 4,00,000 and Bank Guarantee Rs. 1 lakh
- (d) All the above options are acceptable.

23. Performance guarantee money is refundable to the contractor :

- (a) after the final bill is paid.
- (b) after issue of completion certificate to the contractor.
- (c) after the maintenance period (clause 17 of contract) is over.
- (d) After "work completed" is recorded in the MB on final measurements.

24. Write the incorrect statement :

- (a) In case of works at headquarters of the Sub-Division, AE should check measure not less than 50% of the value of the measurements recorded by his Junior Engineer before any running/final bill is paid.



(b) While test checking the works of repetitive type, the Assistant Engineer (Elect) should test check 100% of all items of at least one unit, taken at random, besides test checking isolated and individual items in other units to bring the total extent of check measurement to the desired limit of 50% of value of work done.

(c) Besides the mandatory test check of RCC and hidden items of work, the test check of measurements by Assistant Engineer shall also include not less than 10% of the plumbing work for sanitary and water supply wherever applicable.

(d) In the case of works outside the headquarters of the Sub-Division costing upto 20% of his tender acceptance power, check measurements by the Assistant Engineer need not be insisted upon. He will, however, have to accept general responsibility for the correctness of the bill as a whole.

25. Restricted tenders can be called for

(i) Where the work is of special nature

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(12)



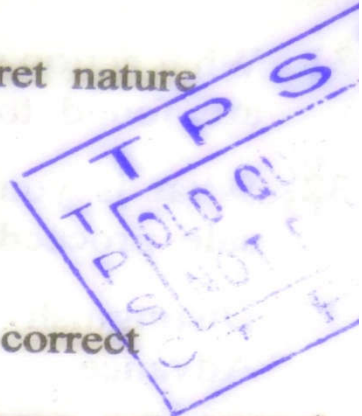
(ii) Where the work is of secret nature

(a) Only (i) is correct

(b) Only (ii) is correct

(c) None of the above is correct

(d) Both of (a) and (b) above are correct

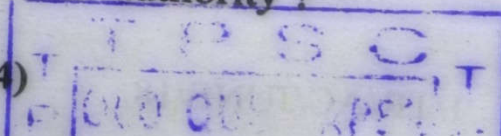


GROUP - B

Answer *all* the questions in brief: $2 \times 25 = 50$

26. What are the initial records upon which the accounts of works are based ?
27. List the conditions which a Disbursing officer is required to observe before incurring expenditure.
28. What are the limitations under which an Executive Engineer/Divisional Officer can use the departmental receipts for departmental expenditure ?
29. In what circumstances can petty advances to contractors be given ? How are these advances shown in the accounts of the works and how are their adjustments affected ?
30. What action should be taken for the surplus materials after completion of a work ?

31. What action should be taken if Government stores are found to have been stolen ?
32. What is your comment on anticipated credit of sale proceeds of the dismantled materials ?
33. Distinguish between Imprest and Temporary Advance.
34. What is Muster Roll ? Mention the parts in which it is divided.
35. What are the procedures to be followed in case of losses and accidents ?
36. Distinguish between Temporary and Work-charged Establishment.
37. What is the duty of Divisional Officer in cases of probability of excess of actual over estimated cost of work ?
38. What is the duty of Surveyor of Works Organisation ?
39. Distinguish between 'original works' and 'repairs'.
40. What is the maximum limit of petty and miscellaneous items of work in any material should be debited to 'repairs'?
41. When revised administrative approval must be obtained from the competent authority ?



42. Under what condition the approval or sanction to an estimate is lapsed ?
43. When a supplementary estimate is prepared ?
44. What are the procedures to be followed on completion of a work ?
45. What is the duty of Junior Engineer in connection with inspection of buildings in his charge ?
46. Define Schedule of Rates.
47. Describe the term 'Sub-head of a work'.
48. What are the percentages of cost to be added
(i) towards water supply in items when no electricity is used and (ii) towards electricity in items when no water is used ?
49. In which year SoR, Tripura was first compiled ?
50. What are the essential elements required to be constructed for earthquake resistance brick masonry work as specified in IS : 4326-1993 ?

